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PART II—Section 1

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इस भाग में भिन्न पृष्ठ सत्या की जाती है जिससे कि यह अलग सफलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE **(Legislative Department)**

New Delhi, the 22nd December, 1971/Pausa 1, 1893 (Saka)

The following President's Acts are published for general information:—

THE PUNJAB GENERAL SALES TAX (AMENDMENT) **ACT, 1971**

No. 21 OF 1971

Enacted by the President in the Twenty-second Year of the Republic of India

An Act to amend the Punjab General Sales Tax Act, 1948.

36 of 1971. In exercise of the powers conferred by section 3 of the Punjab State Legislature (Delegation of Powers) Act, 1971, the President is pleased to enact as follows:—

1. (1) This Act may be called the Punjab General Sales Tax (Amendment) Act, 1971.

Short title and commencement.

(2) It shall be deemed to have come into force on the 15th day of November, 1971.

2. In the Punjab General Sales Tax Act, 1948 (hereinafter referred to as the principal Act), after section 5, the following section shall be inserted, namely:—

Insertion of new section 5A in Punjab Act XLVI of 1948

Levy of
additional
tax.

“5A. (1) Notwithstanding anything contained in this Act, there shall be levied and collected on the taxable turnover of a dealer, an additional tax which shall be calculated at the rate of two per centum of the tax payable by him under this Act:

Provided that the aggregate of the tax and the surcharge payable under this Act, shall not exceed in respect of goods declared to be of special importance in inter-State trade or commerce by section 14 of the Central Sales Tax Act, 1956, the rate fixed by section 15 of that Act of 1956.

(2) Except as otherwise provided in sub-section (1), the provisions of this Act shall, so far as may be, apply in relation to the additional tax leviable under sub-section (1) as they apply in relation to the tax leviable under any other provision of this Act.”.

Amend-
ment of
section
13 of
Punjab
Act XLVI
of 1948.

3. In section 13 of the principal Act, in sub-section (2), after clause (a), the following clause shall be inserted, namely:—

‘(aa) where additional tax is leviable under section 5A, indicate such tax on cash memorandum or bill issued under clause (a), as “Tax for Refugee Relief;”’.

Repeal
and
saving.

4. (1) The Punjab General Sales Tax (Amendment) Ordinance, 1971, Pun. Ord. 4 of 1971. is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the principal Act, as amended by this Act.

V. V. GIRI,
President.

Reasons for the enactment

In order to raise additional resources to be utilised exclusively for the relief of Bangla Desh refugees, the Governor of Punjab promulgated the Punjab General Sales Tax (Amendment) Ordinance, 1971, on the 13th November, 1971.

2. The said Ordinance amends the Punjab General Sales Tax Act, 1948, for the purpose and provides for the levy, with effect from the 15th day of November, 1971, of an additional tax at the rate of two per centum of the tax payable under that Act, on the taxable turnover of a dealer.

3. The Bill seeks to replace the said Ordinance.

4. The Committee constituted under the proviso to sub-section (2) of section 3 of the Punjab State Legislature (Delegation of Powers) Act, 1971 (36 of 1971), has been consulted before the enactment of this measure as a President's Act.

B. D. PANDE,
Secy. to the Govt. of India,
Ministry of Finance.

THE PUNJAB ENTERTAINMENTS DUTY (AMENDMENT) ACT, 1971

NO. 22 OF 1971

Enacted by the President in the Twenty-second Year of the Republic of India

An Act further to amend the Punjab Entertainments Duty Act, 1955.

36 of 1971. In exercise of the powers conferred by section 3 of the Punjab State Legislature (Delegation of Powers) Act, 1971, the President is pleased to enact as follows:—

1. (1) This Act may be called the Punjab Entertainments Duty (Amendment) Act, 1971. Short title and commencement.

(2) It shall be deemed to have come into force on the 15th day of November, 1971.

2. In the Punjab Entertainments Duty Act, 1955, after section 3, the following section shall be inserted, namely:— Insertion of new section 3A in Pun. Act XVI of 1955.

‘3A. (1) Notwithstanding anything contained in this Act, a person admitted to an entertainment shall be liable to pay an additional entertainments duty at the rate of ten paise per ticket. Levy of additional entertainments duty.

(2) The additional entertainments duty payable under sub-section (1) shall be paid and such payment shall be indicated on the ticket by means of adhesive stamp bearing the inscription “Refugee Relief” whether with or without any other design, picture or inscription.

(3) Except as otherwise provided in sub-section (2) the provisions of this Act shall, so far as may be, apply in relation to the additional entertainments duty chargeable under sub-section (1) as they apply in relation to the entertainments duty chargeable under section 3.

Pun. Ord. 1 of 1971. 3. (1) The Punjab Entertainments Duty (Amendment) Ordinance, 1971 is hereby repealed. Repeal and saving.

Pun. Act XVI of 1955. (2) Notwithstanding such repeal, anything done or any action taken under the Punjab Entertainments Duty Act, 1955, as amended by the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of the said Act, as amended by this Act.

V. V. GIRI,
President.

Reasons for the enactment

In order to raise resources to be utilised exclusively for the relief of Bangla Desh refugees, the Governor of Punjab promulgated the Punjab Entertainments Duty (Amendment) Ordinance, 1971, on the 10th November, 1971.

2. The said Ordinance amends the Punjab Entertainments Duty Act, 1955, for the purpose and provides for the levy, with effect from the 15th day of November, 1971, of an additional entertainments duty at the rate of ten paise on every ticket for admission to an entertainment.

3. The Bill seeks to replace the said Ordinance.

4. The Committee constituted under the proviso to sub-section (2) of section 3 of the Punjab State Legislature (Delegation of Powers) Act, 1971 (36 of 1971), has been consulted before the enactment of this measure as a President's Act.

B. D. PANDE,
Secy. to the Govt. of India,
Ministry of Finance.

THE PUNJAB PASSENGERS AND GOODS TAXATION
(AMENDMENT, ACT.) 1971

No. 23 OF 1971

Enacted by the President in the Twenty-second Year of the
Republic of India

An Act further to amend the Punjab Passengers and Goods Taxation
Act, 1952.

36 of 1971. In exercise of the powers conferred by section 3 of the Punjab State
Legislature (Delegation of Powers) Act, 1971, the President is pleased to
enact as follows:—

1 (1) This Act may be called the Punjab Passengers and Goods Taxa-
tion (Amendment) Act, 1971.

Short
title and
commence-
ment.

(2) It shall be deemed to have come into force on the 15th day of
November, 1971.

2. After section 3 of the Punjab Passengers and Goods Taxation Act,
1952, the following section shall be inserted, namely:—

Insertion of
new sec-
tion 3A
in Pun-
jab Act
XVI of
1952.

3A. (1) Notwithstanding anything contained in this Act, there
shall be levied, charged and paid to the State Government an addi-
tional tax on all fares in respect of all passengers carried by motor
vehicles at the rate of five per centum of the value of the fare, if the
value of the fare is not less than one rupee.

Levy of
additional
tax.

(2) The additional tax payable under sub-section (1) shall be paid
and such payment shall be indicated on the ticket by means of
adhesive stamp bearing the inscription "Refugee Relief" whether
with or without any other design, picture or inscription.

(3) Except as otherwise provided in sub-section (2), the provisions
of this Act shall, so far as may be, apply in relation to the additional
tax chargeable under sub-section (1) as they apply in relation to the
tax chargeable under section 3.

Pun. Ord.
2 of 1971. 3. (1) The Punjab Passengers and Goods Taxation (Amendment)
Ordinance, 1971, is hereby repealed.

Repeal
and
saving.

Pun. Act
XVI of
1952. (2) Notwithstanding such repeal, anything done or any action taken
under the Punjab Passengers and Goods Taxation Act, 1952, as amended
by the said Ordinance, shall be deemed to have been done or taken under
the corresponding provisions of the Punjab Passengers and Goods Taxa-
tion Act, 1952, as amended by this Act.

V. V. GIRI,
President.

Reasons for the enactment

In order to raise additional resources to be utilised exclusively for the relief of Bangla Desh refugees, the Governor of Punjab promulgated the Punjab Passengers and Goods Taxation (Amendment) Ordinance, 1971, on the 10th November, 1971.

2. The said Ordinance amends the Punjab Passengers and Goods Taxation Act, 1952, for the purpose and provides for the levy, with effect from the 15th day of November, 1971, of an additional tax on all fares, payable under section 3 of that Act, in respect of passengers carried by motor vehicles at the rate of five per centum of the value of the fare if the value of the fare is not less than one rupee.

3. The Bill seeks to replace the said Ordinance.

4. The Committee constituted under the proviso to sub-section (2) of section 3 of the Punjab State Legislature (Delegation of Powers) Act, 1971 (36 of 1971), has been consulted before the enactment of this measure as a President's Act.

B. D. PANDE,

Secy. to the Govt. of India,

Ministry of Finance.

THE INDIAN STAMP (PUNJAB AMENDMENT) ACT, 1971
No. 24 OF 1971

Enacted by the President in the Twenty-second Year of the Republic of India.

An Act to amend the Indian Stamp Act, 1899, in its application to the State of Punjab.

In exercise of the powers conferred by section 3 of the Punjab State Legislature (Delegation of Powers) Act, 1971, the President is pleased to enact as follows:—

1. This Act may be called the Indian Stamp (Punjab Amendment) Act, 1971. Short title.

2. After section 3A of the Indian Stamp Act, 1899, in its application to the State of Punjab, the following section shall be inserted, namely:— Insertion of new section 3B in Central Act 2 of 1899.

‘3B. (1) Every instrument chargeable with duty under section 3 read with Schedule IA other than the instruments mentioned in article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62 (a) shall, in addition to such duty, be chargeable with a duty of ten paise. Instruments chargeable with additional duty.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamp bearing the inscription “Refugee Relief” whether with or without any other design, picture or inscription.

(3) Except as otherwise provided in sub-section (2), the provisions duties chargeable under sub-section (1) in respect of the instruments of this Act shall, so far as may be, apply in relation to the additional referred to therein as they apply in relation to the duty chargeable under section 3 in respect of those instruments.’

Pun. Ord.
3 of 1971,

3 (1) The Indian Stamp (Punjab Amendment) Ordinance, 1971, is hereby repealed. Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act as if this Act had come into force on the 15th day of November, 1971.

V. V. GIRI,
President.

N. D. P. NAMBOODIRIPAD,
Joint Secy. to the Govt. of India.

Reasons for the enactment

In order to raise additional resources to be utilised exclusively for the relief of Bangla Desh refugees, the Governor of Punjab promulgated the Indian Stamp (Punjab Amendment) Ordinance, 1971, on the 10th November, 1971.

2. The said Ordinance amends the Indian Stamp Act, 1899, in its application to the State of Punjab for the purpose and provides for the levy, with effect from the 15th day of November, 1971, of an additional duty of ten paise on every instrument chargeable with duty under section 3 of that Act

3. The Bill seeks to replace the said Ordinance.

4 The Committee constituted under the proviso to sub-section (2) of section 3 of the Punjab State Legislature (Delegation of Powers) Act, 1971 (36 of 1971), has been consulted before the enactment of this measure as a President's Act.

B. D. PANDE,
Secy. to the Govt. of India,
Ministry of Finance.